



PRACTICE NOTE

PN 55/94

Date: 27 October 1994

International Business Act 1994 & Income Tax (Exempt Companies) Act 1984

This practice note is amended by [PN 57/95](#) dated 6 March 1995.

Introduction

In order to determine the status of an International Company, International Limited Partnership or Exempt Company, legislation requires that application forms be completed and sent to the Income Tax Division.

Application Forms for International Companies and International Limited Partnership Status

Application forms for International Company and International Limited Partnership status are now available from the Division by written request or by telephoning (01624) 685313. Please limit your request for supplies to your immediate requirements.

Application forms for Exempt Company Status

A revised application form for Exempt Company status will be brought into use from 1995/96. This application form is in a new one-off format and some additional information will be required. Once Exempt Company status has been granted, then in subsequent years only a declaration and undertaking will be required together with the relevant fee.